REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

July 12, 2021

REVENUE MEMORANDUM CIRCULAR NO. 125-2021

SUBJECT : Payment of Taxes Related to the One-Time Transactions (ONETT)

TO : All Internal Revenue Officers and Others Concerned

This Circular is being issued to inform that the corresponding tax payments on electronically filed One-Time Transactions (ONETT) may now be paid through any of the following online payment facilities:

1. **Land Bank of the Philippines' (LBP) Link.Biz Portal** – for taxpayers who have ATM account with LBP and/or for holders of Bancnet ATM/Debit/Prepaid Card and taxpayer utilizing PesoNet facility (depositors of RCBC, Robinsons Bank and Union Bank);

2. **Development Bank of the Philippines' (DBP) Pay Tax Online** – for holders of Visa/Mastercard Credit Card and/or Bancnet ATM/Debit Card; and

3. **Union Bank Online Web and Mobile Payment Facility** – for taxpayers who have account with Union Bank of the Philippines.

All internal revenue officers and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

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